



Taxpayer Advocate Service

ADVOCACY IN ACTION

2005

June 28, 2005

IRS Nationwide
2005
TaxFORUM

Who We Are

- **TAS is an Independent Organization Within the IRS**
- **Created by Restructuring and Reform Act of 1998 (RRA '98)**

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TAS Leadership

Nina E. Olson

National Taxpayer Advocate

Christopher Wagner

Deputy National Taxpayer Advocate

Olga Rhodes

*Acting, Executive Director, Systemic
Advocacy*

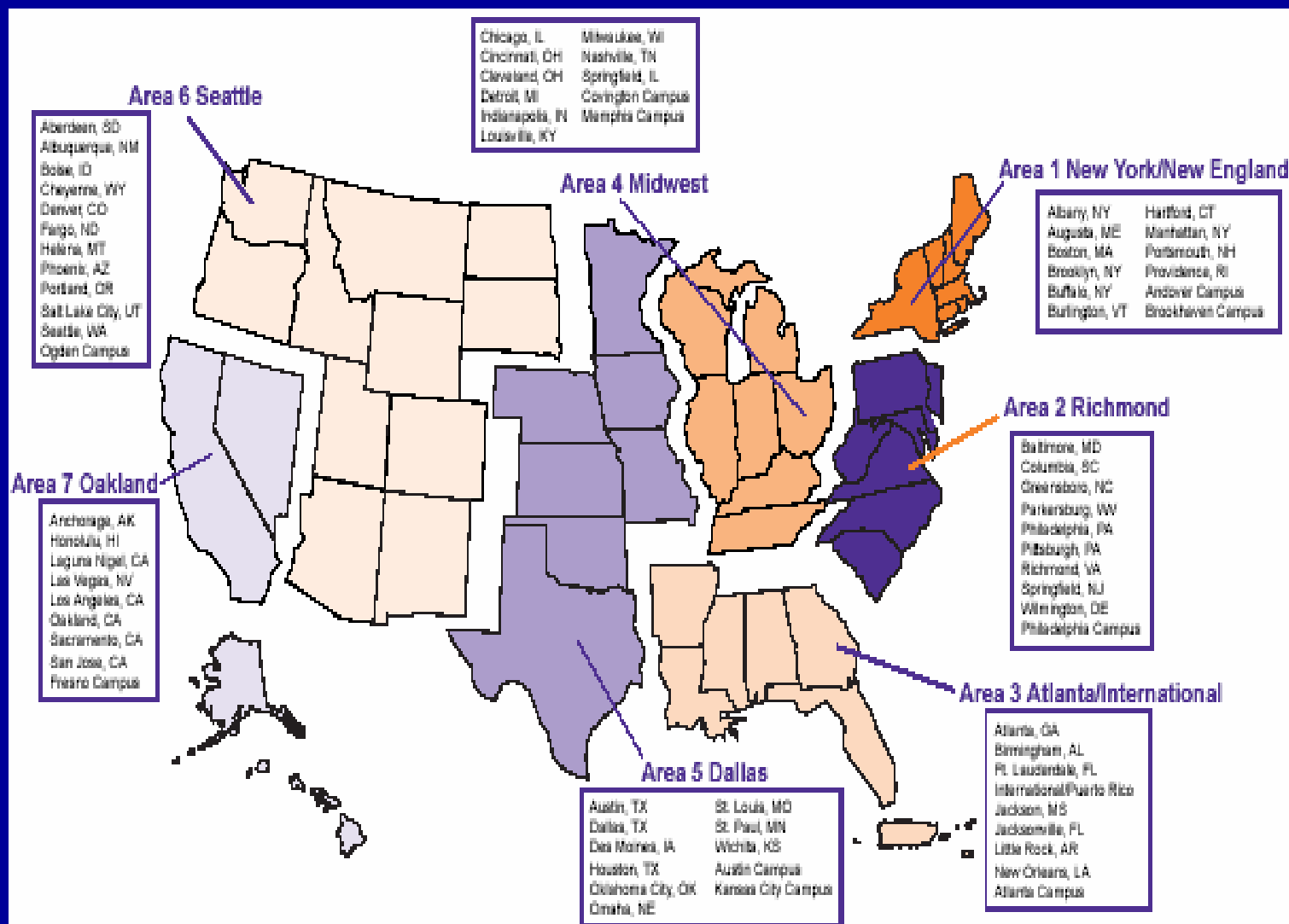
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TAS Offices Nationwide

- **National Taxpayer Advocate Office**
 - **Washington, DC**
- **Local TAS offices in 74 locations**
 - **At least one in every state, and**
 - **One at each IRS campus**

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Offices in all 50 States



What We Do

- **Our Mission:** We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems
- **Avenue for practitioners—**We help you help your clients with tax problems
- **Free Service**

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When We Get Involved

**Most Cases Can and Should Be
Resolved Through Normal IRS
Channels**

***“Taxpayer Advocate Service is
Not a Second IRS””***

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Some Normal IRS Channels

- **Practitioner Priority Service**
- **Toll-Free Telephone Service**
- **Taxpayer Assistance Centers**

Current TAS Criteria Economic Burden

- **Suffering Significant Hardship**
- **Facing Adverse Service Action**
- **Will Suffer Irreparable Harm**
- **Will Incur Significant Cost**

Current TAS Criteria Systemic Burden

- **Significant Delay Past Normal Processing Time**
- **No Response by Promised Date**
- **System Failure**

TAS Criteria Revision 2006

- **Team Examined the way TAS is applying significant hardship.**
- **Determined if TAS is working cases Congress intended.**
- **Decided TAS criteria needs to include equitable treatment and taxpayers rights**

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TAS Criteria

Revision 2006

- **BEST INTEREST OF THE TAXPAYER**

The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.

- **PUBLIC POLICY**

The NTA determines compelling public policy warrants special assistance to an individual or group of taxpayers.

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TAS Authority

- **Taxpayer Assistance Order (TAO)**
- **Taxpayer Advocate Directive (TAD)**

Systemic Advocacy

- **Part of TAS organization**
- **Works on issues that:**
 - **Affect MULTIPLE taxpayers; individuals or businesses**
 - **Relate to IRS systems, policies, & procedures**
 - **Require analysis, administrative solutions, or legislative changes.**
 - **Involve protecting taxpayer rights**

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Bringing Issues to TAS...

- **Systemic Advocacy Management System (SAMS)**
- **Available on Systemic Advocacy web page at: www.irs.gov/advocate**

Reports to Congress

- **Two (2) reports to Congress**
 - Objectives Report delivered in June
 - Annual Report delivered in December
- **Transmitted directly to the House and Senate without IRS or Treasury review**
- **Available at:**
www.irs.gov/advocate

2004 Annual Report

Theme: Complexity

Complexity of tax laws; the negative consequences that complexity causes to tax administration.

2004 Annual Report

Overview of Most Serious Problems Facing Taxpayers

- **Customer Service**
- **Tax Return Preparation**
- **Processing and Account Problems**
- **Tax Gap and Voluntary Compliance**
- **Taxpayer Rights**
- **Access to TAS**

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2004 Annual Report

Key Legislative Recommendations

- **Elimination or Modification of the Alternative Minimum Tax (AMT)**
- **Reduce the Burdens on Small Businesses**
- **Education Credits**
- **Offers in Compromise (OIC)**
- **Collection Due Process (CDP)**

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2004 Annual Report

Additional Focus

- **Limited IRS resources requires us to work smarter**
- **Role of taxpayer service in an enforcement environment**
- **Oversight of Unenrolled Return Preparers/ Impact on voluntary compliance**

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FY 2006 Objectives Report

TAS Emphasis in FY 2006:

- **Private Debt Collection Initiative**
- **Collection Due Process hearings**
- **Offer In Compromise Program**
- **Taxpayer Service Research**

Hot Topics

- **IRS Taxpayer Assistance Center Changes/Closures**
- **Small Business Initiatives**
- **President's Advisory Panel on Federal Tax Reform**

Other TAS Programs

Taxpayer Advocacy Panel (TAP)

- An independent panel of citizen volunteers who make suggestions for improving the way IRS does business
- Contact TAP at: **1-888-912-1227** or **www.improveirs.org**

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Other TAS Programs

Low Income Taxpayer Clinics (LITC)

- Represents low income taxpayers before the IRS and tax court for free or nominal charge.
- Find the nearest location at:
www.irs.gov/advocate

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TAS Focus Groups

TUESDAY – 2:30 pm– 3:30 pm

Correspondence Examination Issues

TAS Outreach Products

WEDNESDAY – 1:30 pm – 2:30 pm

EITC Audit Issues

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How To Contact TAS

- **Toll-Free Line:**
1-877-ASK-TAS-1
(1-877-275-8271)
- **Local Taxpayer Advocates:**
Publication 1546
- **Form 911 (Download from Web):**
www.irs.gov/advocate

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QUESTIONS?



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THANK YOU!

For Helping Taxpayers

AND

For Assisting Us in Helping Them

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